Exhibit 10

KIRKLAND & ELLIS LLP

AND AFFILIATED PARTNERSHIPS

777 South Figueroa Street Los Angeles, California 90017

Richard L. Wynne To Call Writer Directly: 213 680-8202 rwynne@kirkland.com

(213) 680-8400

www.kirkland.com

Facsimile: (213) 680-8500

December 17, 2007

VIA E-MAIL

Richard Cobb Landis Rath & Cobb LLP 919 Market Street Suite 600 Post Office Box 2087 Wilmington, Delaware 19899

Re:

Wayne Berry

Dear Rick:

As you know, we represent the Post Confirmation Trust in its ongoing litigation with Wayne Berry. Timothy Hogan, Mr. Berry's counsel, has demanded that we ask your client to return any software in its possession that is owned by Mr. Berry and to which it is not legally entitled. Our understanding is that Mr. Hogan has previously made this same request directly to you. As C&S has repeatedly represented that it does not unlawfully possess or use any of Mr. Berry's software (and both the terms of Fleming's asset sale to C&S as well as the Bankruptcy Court's ruling in the related confirmation proceedings have established that Fleming did not sell any such property to C&S), we have no independent knowledge of what software Mr. Hogan is referring to or the extent of C&S' legal rights in the same, and leave it to C&S and Messrs. Hogan and Berry to determine what, if any, software C&S would need to return to comply with Mr. Hogan's request. Nonetheless, despite the assurances that C&S does not possess or use any such software (and our inability to obtain any independent knowledge of the same), we are hereby requesting that C&S return such software, if any, to Mr. Berry.

Vegy truly yours,

Richard L. Wynne

cc:

Robert Kors

Michael Baumann

Erin Brady

Timothy Hogan

Chicago Hong Kong London Munich New York San Francisco Washington, D.C.